



Financial Accounting, 10th Edition

By Walter T. Harrison Jr., Charles T. Horngren, C. William Thomas

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Editorial Review

About the Author

Walter T. Harrison Jr. is professor emeritus of accounting at the Hankamer School of Business, Baylor University. He received his BBA from Baylor University, his MS from Oklahoma State University, and his PhD from Michigan State University. Professor Harrison, recipient of numerous teaching awards from student groups as well as from university administrators, has also taught at Cleveland State Community College, Michigan State University, the University of Texas, and Stanford University.

A member of the American Accounting Association and the American Institute of Certified Public Accountants, Professor Harrison has served as chairman of the Financial Accounting Standards Committee of the American Accounting Association, on the Teaching/Curriculum Development Award Committee, on the Program Advisory Committee for Accounting Education and Teaching, and on the Notable Contributions to Accounting Literature Committee.

Professor Harrison has lectured in several foreign countries and published articles in numerous journals, including *Journal of Accounting Research*, *Journal of Accountancy*, *Journal of Accounting and Public Policy*, *Economic Consequences of Financial Accounting Standards*, *Accounting Horizons*, *Issues in Accounting Education*, and *Journal of Law and Commerce*.

He is co-author of *Financial & Managerial Accounting*, second edition, 2009 and *Accounting*, eighth edition, 2009 (with Charles T. Horngren and M. Suzanne Oliver), published by Pearson Prentice Hall. Professor Harrison has received scholarships, fellowships, and research grants or awards from PricewaterhouseCoopers, Deloitte & Touche, the Ernst & Young Foundation, and the KPMG Foundation.

Charles T. Horngren (1926—2011) was the Edmund W. Littlefield professor of accounting, emeritus, at Stanford University. A graduate of Marquette University, he received his MBA from Harvard University and his PhD from the University of Chicago. He was also the recipient of honorary doctorates from Marquette University and DePaul University.

A certified public accountant, Horngren served on the Accounting Principles Board for six years, the Financial Accounting Standards Board Advisory Council for five years, and the Council of the American Institute of Certified Public Accountants for three years. For six years he served as a trustee of the Financial Accounting Foundation, which oversees the Financial Accounting Standards Board and the Government Accounting Standards Board.

Horngren is a member of the Accounting Hall of Fame.

A member of the American Accounting Association, Horngren was its president and its director of research.

He received its first annual Outstanding Accounting Educator Award.

The California Certified Public Accountants Foundation gave Horngren its Faculty Excellence Award and its Distinguished Professor Award. He was the first person to have received both awards.

The American Institute of Certified Public Accountants presented its first Outstanding Educator Award to Horngren.

Horngren was named Accountant of the Year, in Education, by the national professional accounting fraternity, Beta Alpha Psi.

Professor Horngren was also a member of the Institute of Management Accountants, from whom he received its Distinguished Service Award. He was a member of the institute's Board of Regents, which administers the Certified Management Accountant examinations.

Horngren is the author of these other accounting books published by Pearson: Cost Accounting: A Managerial Emphasis, Fifteenth Edition, 2015 (with Srikant Datar and George Foster); Introduction to Financial Accounting, Eleventh Edition, 2014 (with Gary L. Sundem, John A. Elliott, and Donna Philbrick); Introduction to Management Accounting, Sixteenth Edition, 2014 (with Gary L. Sundem, Jeff Schatzberg, and Dave Burgstahler); Financial & Managerial Accounting, Sixteenth Edition, 2014 and Horngren's Accounting, Tenth Edition, 2014 (revised by Tracie Nobles, Brenda Mattison, and Ella Mae Matsumura).

Horngren was the consulting editor for Pearson's Charles T. Horngren Series in Accounting.

C. William (Bill) Thomas is the J. E. Bush Professor of Accounting and a Master Teacher at Baylor University. A Baylor University alumnus, he received both his BBA and MBA there and went on to earn his PhD from The University of Texas at Austin.

With primary interests in the areas of financial accounting and auditing, Bill Thomas has served as the J. E. Bush Professor of Accounting since 1995. He has been a member of the faculty of the Accounting and Business Law Department of the Hankamer School of Business since 1971, and served as chair of the department from 1983 until 1995. He was recognized as an Outstanding Faculty Member of Baylor University in 1984 and Distinguished Professor for the Hankamer School of Business in 2002. Dr. Thomas has received several awards for outstanding teaching, including the Outstanding Professor in the Executive MBA Programs in 2001, 2002, and 2006. In 2004, he received the designation as Master Teacher.

Thomas is the author of textbooks in auditing and financial accounting, as well as many articles in auditing, financial accounting and reporting, taxation, ethics and accounting education. His scholarly work focuses on the subject of fraud prevention and detection, as well as ethical issues among accountants in public practice. His most recent publication of national prominence is "The Rise and Fall of the Enron Empire" which appeared in the April 2002 Journal of Accountancy, and which was selected by Encyclopedia Britannica for inclusion in its Annals of American History. He presently serves as both technical and accounting and auditing editor of Today's CPA, the journal of the Texas Society of Certified Public Accountants, with a circulation of approximately 28,000.

Thomas is a certified public accountant in Texas. Prior to becoming a professor, Thomas was a practicing accountant with the firms of KPMG, LLP, and BDO Seidman, LLP. He is a member of the American Accounting Association, the American Institute of Certified Public Accountants, and the Texas Society of Certified Public Accountants.

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